AAA Full Service Transportation derives the bulk of its Net Operating Margin by paying its drivers a discounted rate for their account trips, and then marking the account trip up in the billing process and keeping the markup. According to its own hold music on its phone system, it executes over a million account trips a year.

In the case of Acosta et al versus AAA Full Service Transportation (Maricopa County Superior Court Case Number CV2004-004869), , AAA Full Service Transportation produced 43 contracts, less the contract with the AHCCCS provider Mercy Care, on which it admitted that it billed the account for more than it paid the drivers who ran the trips. It did not produce all its contracts for inspection, as it was at that time operating over 300 accounts total in the Phoenix area. Some of these contracts were dated in 1991, or 15 years prior to the case filing.

In NLRB Case Number 28-RC-06154, brought in 2004, AAA Full Service Transportation declined to specify its level of profit from the markup of its vouchers in the billing operations as it pertained to its newly acquired Tucson operations. At that time AAA Transportation was operating roughly two dozen contracts in the Tucson area.

IRS Tax Ruling 71-572 provides that any such exercise of financial control creates an employment relationship. The date of this tax ruling predates the formation of AAA Full Service Transportation.